UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW HAMPSHIRE

United States of America

ν.

Civil No. 06-cv-276-PB

J. Eugene Felch, IV Iwonna A. Felch

REPORT AND RECOMMENDATION

The government proved by proffer that it is owed \$1,005,337.53 for past taxes as of the judgment of November 26, 2007 plus interest accruing from that date.

I recommend that the court enter the attached "Final and Default Judgment and Order for a Judicial Sale."

Any objections to this Report and Recommendation must be filed within ten (10) days of receipt of this notice. Failure to file objections within the specified time waives the right to appeal the district court's order. See Unauthorized Practice of Law Comm. v. Gordon, 979 F.2d 11, 13-14 (1st Cir. 1992); United States v. Valencia-Copete, 792 F.2d 4, 6 (1st Cir. 1986).

James R. Muirhead

United States Magistrate Judge

Date: April 7, 2008

cc: Alex T. Case, Esq.

James E. Brown, Esq.

J. Eugene Felch, IV, pro se Iwonna A. Felch, pro se